

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

Allstate Ins. Co., et al.,

Plaintiffs,

- against -

Mark Mirvis, et al.,

Defendants.

Civil Action No. 1:08-cv-4405-ALT-PK

Declaration of Rina Esterov, Esq., C.P.A.

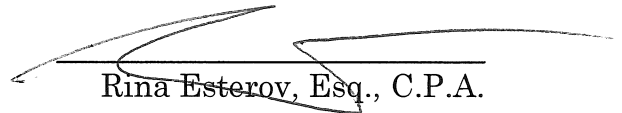
I, Rina Esterov, Esq., C.P.A. declare under penalty of perjury and pursuant to 28 U.S.C. § 1746, that the following is true and correct:

1. I make this declaration in further support of the motion to quash the subpoena served by Plaintiff Allstate Insurance Company, Inc. ("Allstate") upon J/P Morgan Chase Bank, N.A., insofar as it seeks records pertaining to Queens Billing, Inc ("Queens").
2. I am the accountant for Queens and have provided bookkeeping services for Queens since 2014. Before 2014, my father, Mikhail Esterov, was the accountant for Queens. I have full access to all of the documents provided by Queens to my father.
3. I make this declaration based upon my review the financial documents Queens has provided to me and to my father, its previous accountant, including bank statements, canceled checks, and tax documents, as well as to records related to and/or generated based upon such documents.
4. My Declaration dated May 3, 2016, and the Exhibit thereto, erroneously omitted an earlier payment made by Queens to Defendant Nortmed Management, Inc. ("Nortmed").
5. This error is the result of a miscommunication regarding the time frame at issue. I failed to review documents dated before 2013. I only reported checks from 2013 and later to Queens Billing and Roman Matatov.

6. I have since conducted a full review of Queens Billing's records and have only found one additional check made out to Nortmed for \$8,829.00 dated January 31, 2012.
7. I also missed an additional check made out to Nortmed in 2014 for \$270.00, as it was placed under a different category of payments.
8. A corrected account sheet is attached hereto as Exhibit 1 and is a true and correct accounting of all payments made to Nortmed by Queens billing since Queens began doing business. Queens has made no other payments to Nortmed Management.

I, Rina Esterov, Esq., C.P.A., declare under penalty of perjury that the foregoing is true and correct.

Executed on 6/9/2016



Rina Esterov, Esq., C.P.A.